IN THE CLAIMS

- 1. (Currently amended) An SOI-A Silicon On Insulator (SOI) structure comprising:
 - a substrate including a silicon substrate, a BOX layer and an SOI layer; a silicon substrate;
 - a buried oxide (BOX) layer disposed on an upper surface of the silicon substrate;
- a SOI layer disposed on an upper surface of the BOX layer, the SOI layer including an active area and a device isolation area, the device isolation area including a well having a lower surface in contact with the BOX layer;
- a well formed in a lower part of a device isolation area of the SOI layer so that a lower surface of the well is in contact with the BOX layer;
- a field oxide film formed disposed on a surface side within an upper surface of the well;
- a first gate line formed so as to be connected across an active area provided on the SOI layer disposed over a portion of the active area and a portion of the field oxide film, the active area formed along two sides of the gate line and having a lower surface in contact with the BOX layer the active area disposed along two sides of the first gate line;

an insulation layer formed disposed on an upper surface of the active area, gate line, and an upper surface of the field oxide film;

an opening part formed within the insulation layer, the opening part opened in a full trench structure capable of partially exposing an active area of an adjacent transistor, and the opening part opened in a partial trench structure on the field oxide film to expose an upper part of the gate line; and

an LIC filled with conductive material in the opening part within the insulation layer
a Local Inter-Connect (LIC) disposed in contact with the insulation layer, an upper
part of a second gate line, and the active area, the LIC including a conductive material.

- 2. (Currently amended) The SOI structure of claim 1, wherein the LIC conductive material comprises Tungsten.
- 3. (Currently amended) The SOI structure of claim 1, wherein the LIC conductive material comprises Copper.

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- (Currently amended) A semiconductor structure comprising:
- a substrate;
- an insulating layer disposed on the substrate;
- a semiconductor layer disposed on the insulating layer;
- a well formed disposed in a lower part of the semiconductor layer, layer;
- a field oxide layer formed disposed on a surface of the well;
- a first active area formed and a second active area disposed in the semiconductor layer, the first and second active layer areas adjacent to the well;
- a gate line formed across a second active layer formed in the semiconductor layer, disposed across the second active area and across a portion of the field oxide layer;

an insulation layer <u>formed disposed</u> on <u>a portion of</u> the first active <u>area</u>, <u>area</u> and <u>disposed</u> on the field oxide layer, the insulation layer covering a lower portion in contact with <u>a sidewall</u> of the gate line; and

a metal fill extending disposed in contact with an opening in the insulation layer, the metal fill contacting both an upper portion surface of the gate line line, and an upper surface of the first active area.

- 5. (Original) The semiconductor structure of claim 4 wherein the metal fill comprises Tungsten.
- 6. (Original) The semiconductor structure of claim 4 wherein the metal fill comprises Copper.
- 7. (New) A semiconductor structure having at least two active regions and a device isolation region, the structure comprising:
 - a substrate;
 - a buried oxide (BOX) layer disposed in contact with the substrate;
- a semiconductor layer disposed in contact with the BOX layer, the semiconductor layer thicker in the at least two active regions than in the device isolation region, the semiconductor layer including a well disposed in the device isolation region and in contact with the BOX layer;
 - a field oxide film disposed in contact with the well;
- a first gate line crossing over one of the at least two active regions and in contact with the field oxide film;

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a second gate line crossing over another one of the at least two active regions and in contact with the field oxide film;

an insulation layer disposed in contact with the field oxide film and disposed in contact with a lower portion of the first gate line; and

a conductive metal layer disposed in contact with the insulation layer, disposed in contact with an upper portion of the first gate line, and disposed in contact with the another one of the at least two active areas.

8. (New) The semiconductor structure of claim 7, wherein the conductive metal layer comprises a material selected from the group consisting of tungsten and copper.